

## Article - Estates and Trusts

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§7-307.

(a) Inheritance taxes with respect to a distribution shall be paid by the personal representative to the register. An inheritance tax due in connection with a legacy or intestate share shall be paid at the time of accounting for its distribution. Failure to pay the inheritance tax when due or to make full disclosure of the information necessary to the determination by the register of the tax due may subject a personal representative to reduction or forfeiture of commissions by the court unless good cause to the contrary is shown. Failure to pay the inheritance tax when due subjects the bond of the personal representative to liability.

(b) Upon payment of the inheritance taxes as determined by the register to be due, the personal representative is entitled to receive a certificate reciting that the taxes have been paid. If requested by the personal representative, the certificate shall set forth in detail items of real or leasehold property upon which the inheritance taxes have been paid. The certificate may be filed among the permanent records of the estate maintained by the register.

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